

### **Abstract of the Invention**

A system for forming and attaching pillowtop attachment gussets and borders to panels, with the gusset or border material being fed from a supply into a sewing station. The gusset or border material is passed through a folder assembly that directs the gusset or border material into a sewing zone where it is attached to the panel. A ruffler mechanism engages and forms a series of ruffles in the gusset or border material as it is sewn about the corners of the panel.